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Below is the Order of the Court.

  
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**Timothy W. Dore**  
**U.S. Bankruptcy Court**  
(Dated as of Entered on Docket date above)

**TIMOTHY W. DORE**  
United States Bankruptcy Judge  
700 Stewart Street, Room 8106  
Seattle, WA 98101  
(206) 370-5300

**UNITED STATES BANKRUPTCY COURT**  
**WESTERN DISTRICT OF WASHINGTON AT SEATTLE**

In re:

CAROL L ENGEN,

Debtor.

Bankruptcy No. 18-12259-TWD

CAROL ENGEN,

Plaintiff,

Adversary No. 18-01152-TWD

v.

UNITED STATES DEPARTMENT OF TREASURY  
INTERNAL REVENUE SERVICE and UNITED  
STATES,

Defendant.

**ORDER ADDING UNITED STATES AS A  
PARTY**

THIS MATTER came before the Court on Ms. Engen's motion to add the United States as a party to this adversary proceeding [Docket No. 39] ("Motion"). The Court has reviewed and considered the Motion, all evidence submitted in support of and in opposition to the Motion, the records and files in this adversary proceeding and the oral argument on May 1, 2019. At the conclusion of the hearing on the Motion, the Court gave an oral ruling, which constitutes the Court's findings of fact and conclusions

of law pursuant to Federal Rule of Bankruptcy Procedure 7052 and Federal Rule of Civil Procedure 52(a).

Now, therefore, it is hereby ORDERED that:

1. The United States is joined as a party to this adversary proceeding.
2. The Clerk's Office shall add the United States as a defendant on the official docket for this adversary proceeding.

/// End of Order ///